PRICE, WATERHOUSE & Co.

October 1918 - February 1919

(027)

CABLE ADDRESS "PRICEWATER" TORONTO.

MONTREAL,
TORONTO,
WINNIPEG,
VANCOUVER.

LONDON,
PARIS,
PETROGRAD.

BUENOS AIRES,
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PRICE, WATERHOUSE & Co.
CHARTERED ACCOUNTANTS

NEW YORK,
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SAN FRANCISCO,
LOS ANGELES,
SEATTLE.

D. McK. McCLELLAND
RESIDENT PARTNER.

ROYAL BANK BUILDING.

TORONTO, October 21st, 1918.

Sir Robert Falconer, President,
University of Toronto,
Toronto, Ontario.

Dear Sir:

At your request we have made an enquiry into and an examination of the accounts of No.4 General Hospital, University of Toronto, C.E.F. Equipment Fund 1915; and, The University Base Hospital Supply Association both of which organizations were affiliated with the University of Toronto for the purpose of carrying on volunteer war work in the hospital field, and we now have pleasure in handing you our reports thereon.

As is usual in organizations of this kind the records from an accounting standpoint were found to be more or less incomplete. We may say, however, that our examination was made in considerable detail but that judging from the nature of the records and documents inspected in support of the receipts and expenditures, we have no reason to believe that further examination would disclose any transactions which could not be fully and properly explained. As a matter of fact we think that considering the nature of the work, credit should be given to the officials in charge of the records for the manner in which they were kept, particularly in the case of the University Base Hospital Supply Association.

Included amongst the papers examined is a record of certain equipment donated by Westminster Chapter,Imperial Order Daughters of the British Empire, Cleveland, Ohio. This donation,which aggregated $9,062.50, has not been included in the books of either of the organizations referred to in our reports, though since the list is largely made up of equipment, we presume it relates to the Equipment Fund. For your information we give below a list of the items making up the amount referred to above:

1	White motor ambulance	$2,550.00
1	White motor truck	3,250.00
50	Seismo Therm Bottles	137.50
700	lbs. ether	280.00
1000	lbs. chloroform	1,000.00
100	Gatch frames	550.00
	Gloves,Socks,Underwear,etc.	595.00
7	large cases Surgical Supplies	500.00
	Tobacco	150.00
100	lbs.Chocolate for Nurses	50.00
		$9,062.50

We shall be glad to discuss our reports with you at your convenience, or furnish you with any further information which you may desire.

Yours very truly,

Director of Finance No.

enc-s

77

CABLE ADDRESS "PRICEWATER" TORONTO.

MONTREAL, TORONTO, WINNIPEG, VANCOUVER, LONDON, PARIS, PETROGRAD, BUENOS AIRES, RIO DE JANEIRO, VALPARAISO, CAIRO, ALEXANDRIA,

PRICE, WATERHOUSE & CO.

CHARTERED ACCOUNTANTS

NEW YORK, CHICAGO, PHILADELPHIA, BOSTON, ST. LOUIS, PITTSBURGH, MILWAUKEE, DETROIT, SAN FRANCISCO, LOS ANGELES, SEATTLE,

D. McK. McCLELLAND
RESIDENT PARTNER.

ROYAL BANK BUILDING.

TORONTO, January 28th, 1919.

Sir Robert Falconer, President,
University of Toronto,
Toronto, Ontario.

Dear Sir:

Referring to our telephone conversation a few days ago, we have now spoken to our representative who had to do with the audit of the accounts of the Hospital Supply Association, etc. who informs us that all papers and documents in connection with this matter were returned to your office sometime ago and that our work has been completed and our reports rendered. During our telephone conversation you suggested that we had in our possession certain invoices or vouchers, but so far as we can find we have no such documents in our office. Apparently there is some misunderstanding on this point, but we think that you will find after further inquiry that our duties in this connection have been completed.

Yours very truly,

Price Waterhouse & Co.

January 28th, 1919

Messrs. Price Waterhouse and Co.,

Royal Bank Building,

Toronto.

Gentlemen:

I have your letter this morning stating that you have not been able to find the vouchers for No. 4 Canadian General Hospital to which I referred. I have made further inquiries, and find that these vouchers together with the incomplete statement with regard to the finances of No. 4 General Hospital were sent to you by our university messenger and delivered to a person in your office. They have not as far as I can discover been returned to any office in the University. I think therefore that they must be in your possession, or you may have delivered them to some other quarter. I am sorry that this trouble has occurred.

Yours sincerely,

President.

CABLE ADDRESS "PRICEWATER" TORONTO.

MONTREAL, TORONTO, WINNIPEG, VANCOUVER, LONDON, PARIS, PETROGRAD, BUENOS AIRES, RIO DE JANEIRO, VALPARAISO, CAIRO, ALEXANDRIA,

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PRICE, WATERHOUSE & CO.

CHARTERED ACCOUNTANTS

75

D. McK. McCLELLAND
RESIDENT PARTNER.

ROYAL BANK BUILDING.

TORONTO, February 4th, 1919.

Sir Robert A. Falconer, President,
University of Toronto,
Toronto.

Dear Sir:

UNIVERSITY BASE HOSPITAL SUPPLY ASS'N
NO. 4 GENERAL HOSPITAL, UNIVERSITY OF
TORONTO C.E.F.EQUIPMENT FUND 1915

We are in receipt of your letter of the 29th ultimo, and as a result of further inquiries in the matter of the missing vouchers referred to therein, we find that according to our records the matter stands as follows:

Under date of October 19th last we reported to you on our examination of the accounts and files of both of the above organizations. On October 23rd we delivered to your office, via., the Standard Cartage Company, six bundles of papers and other records which comprised all that we had been using in the course of our audit. Several days subsequent to this date a small parcel of vouchers was handed in at this office. Apparently these vouchers referred to transactions of the University Base Hospital Supply Association and

covered part of the expenditures made by Miss Henderson, Superintendent of the Workroom and referred to on Exhibit IV of our report. We have today been in telephone communication with the new Treasurer, Mrs. W. A. Parks and understand that she has received all of the books, records and vouchers in connection with the accounts.

Referring to No. 4 General Hospital, University of Toronto C.E.F. Equipment Fund 1915, we find that subsequent to the date of our report we visited the office of Dr. C. K. Clarke where a number of vouchers listed on Exhibit III as missing, were produced for our inspection. On November 14th we duly advised you of our work in this connection and enclosed a corrected list of missing vouchers.

Briefly, it would appear that we never received any vouchers of the No. 4 General Hospital, University of Toronto, C.E.F. Equipment Fund, subsequent to the time of our report of October 19th last. We did, however, receive the vouchers of the University of Toronto Base Hospital Supply Association referred to above, which as already stated were returned to you with our letter of November 7th, 1918.

We trust that with this information before you the matter can be cleared up.

Yours very truly,

Clarkson Gordon & Co

February 5th, 1919

Messrs. Price Waterhouse and Company,
Royal Bank Building,
Toronto.

Gentlemen:

I have to thank you for your letter of February 4th. This letter states the facts quite correctly up to the date that you mention, but the difficulty arises at a later period. On November 15th the report regarding No. 4 Canadian General Hospital which you sent was returned to you together with vouchers which for some reason or other had not been put in before. It is these vouchers which are required to explain a large item in your report that you are unable to account for. My man, who I believe is thoroughly reliable, tells me that he delivered the report and vouchers to one of the ladies in your office, and that is the last that we know of it.

Yours sincerely,

President.